

**Navistar Inc. Retiree Supplemental Benefit Plan**

May 3, 2012

John V. Mulvaney, Sr.  
Vice President, Finance Special Projects  
Navistar, Inc.  
4201 Winfield Road  
Warrenville, IL 60555

Re: Supplemental Benefit Trust Profit Sharing Plan under the Navistar, Inc. Retiree Supplemental Benefit Program

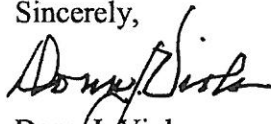
Dear Mr. Mulvaney:

I am writing on behalf of the Navistar Supplemental Benefit Committee to request that Navistar immediately provide the information required by Section 8 of the Supplemental Benefit Trust Profit Sharing Plan. The worksheets and accountant's report for Fiscal Year 2011 are now more than thirty days overdue.

In addition, the Committee requests that Navistar enter into discussions concerning the proper format of the report to be furnished by an independent accounting firm pursuant to Section 8.2. Navistar has been providing an "audit report" and not a "report reviewed by a certified public accountant ...setting forth the procedures performed and the conclusions reached," as provided for in the settlement of the *Shy* litigation. This language describes what accountants refer to as "a report on agreed-upon procedures," and thus should also include the Committee's agreement to the procedures performed. Such a report would allow the Committee to understand how Navistar is interpreting the provisions of the Plan and the effect each such interpretation has on the calculation of profit sharing.

The Committee does not believe that litigation is in either of our interests, but it has no choice as long as Navistar continues to ignore its responsibilities to provide reports and other information in a timely manner and is unwilling to enter into good faith discussions with the Committee about the profit sharing issue. I look forward to your response.

Sincerely,



Donn J. Viola  
Chairman, Navistar  
Supplemental Benefit Plan Committee

Cc: Committee Members

P.O. BOX 43008, RICHMOND HEIGHTS, OHIO 44143